Appeal filed
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TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. ~~135.~~ 16

THE UNITED STATES, PLAINTIFFS IN ERROR,

vs.

RUEL HOUGH, CHARLES B. CHURCH, JAMES E. MERRIMAN, AND JOHN H. WAGGENER.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF TENNESSEE.

FILED APRIL 18, 1877.

13. Court of Claims, Richardson

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INDEX.

	Original.	Print.
Style of court and cause	1	1
Summons and return	2	1
Declaration	4	2
Craver of oyer	10	3
Alias summons and return	11	4
Pleas of defendants	13	4
Replication	25	8
Demurrer to seventh plea	30	9
Agreement of counsel	31	10
Agreement of counsel	31	10
Order sustaining plaintiffs' demurrer, &c	34	11
Demurrer to replication	36	11
Motion of defendants to produce original bond	38	12
Rejoinder to replication	40	12
Order refusing ninth plea and allowing eighth plea	42	13
Eighth plea, ninth plea (refused)	43	13
Demurrer to eighth plea	56	17
Order striking out eighth plea	57	17
Brief exceptions to order vs. ninth plea	58	18
Jury trial and final judgment granting writ of error	60	18
Bill of exceptions (including)	62	19
Bond of Hough	63	19
Copy of account, certificate, &c	71	21
Correspondence	126	35
Deposition of Reuel Hough	134	38
Agreement as to what revenue officer will prove	145	41
Request for charge to jury	147	41
Charge, &c	151	42
Writ of error	155	43
Citation	157	43
Clerk's certificate	159	44

1 United States circuit court, western district of Tennessee.

Proceedings had in the circuit court of the United States for the sixth judicial circuit thereof, western district of Tennessee, at a regular term of said court, begun and held for its November term, A. D. 1874, at the Federal court rooms in the city of Memphis, on, to wit, the 11th day of May, 1875, and days subsequent thereto in the following cause:

THE UNITED STATES
vs.
REUEL HOUGH ET ALS.

2 The President of the United States to the marshal of the district of West Tennessee, greeting:

You are hereby commanded to summon Ruel Hough, Charles Backus Church, James Edward Merriman, and John Henry Waggener, citizens of the State of Tennessee, if to be found within your district, to appear before the judge of the circuit court of the United States in the sixth circuit for the district of West Tennessee, at Memphis, on the 4th Monday in May, 1875 next, and then and there to answer the United States of America of a plea of debt to the damage of the said plaintiffs (as they say), twenty-five thousand dollars. Herein fail not, and have you then and there this writ.

Witness the Hon. Morrison R. Waite, Chief Justice of the Supreme Court of the United States, and the seal of said circuit court, at Memphis, the eleventh day of May, A. D. 1875.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY,
Dep. Clk.

3 No. 1899. The United States vs. Ruel Hough et als. Summons. Ret'd & filed May 24th, 1875. H. E. Andrews, clerk. Issued th day of May, A. D. 1875.
Serv., 4.00; copies, 1.00; writ, .24—5.24.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY, *D. C.*

Executed by making known the contents & delivering a copy of this writ to C. B. Church, & a copy of the declaration to J. E. Merriman, on May 20th, 1875. After diligent search the within-named J. H. Waggener & Ruel Hough not to be found in my district.
May 24, '75.

L. B. EATON, *U. S. M.*
W. KOCH, *Dep.*

I certify that the within-named Ruel Hough is not a citizen of this district.
May 24, '75.

L. B. EATON,
U. S. Mar.

4 UNITED STATES OF AMERICA,
District of West Tennessee:

In the circuit court of the United States within and for the sixth judicial circuit thereof, November term, A. D. 1874.

The United States of America by their attorney complain of Ruel Hough, Charles Backus Church, James Edward Merriman, and John Henry Waggener, citizens of said district, who are in court by summons of a plea that they render unto the United States the sum of twenty-five thousand dollars, which to the plaintiffs they owe and from them unjustly detain. For that whereas heretofore, to wit, on the sixteenth day of September, A. D. 1864, to wit, in the district aforesaid, and within the jurisdiction of this court, the said defendants by their certain bond and writing obligatory, bearing date the day and year last aforesaid, signed by the said defendants and sealed with their seals and duly delivered, a certified copy of which said bond and writing obligatory is here to the court shown (the original being on file in the
5 Treasury Department of the United States at Washington, in the District of Columbia), acknowledge themselves to be held and firmly bound unto the United States of America in the full and just sum of twenty-five thousand dollars, money of the United States, to which payment well and truly to be made said defendants bound themselves jointly and severally, and their joint and several heirs, executors, and administrators firmly by these presents.

Which said bond and writing obligatory was and is subject to certain conditions thereunder written, whereby after reciting to the effect following, to wit:

That whereas, the said Ruel Hough had been, pursuant to law, appointed collector of internal revenue for the first district of Tennessee, and whereas, under the provisions of the 16th section of an act entitled "An act to amend an act entitled 'An act to provide internal revenue to support the Government and pay interest on the public debt,' approved July 1st, A. D. 1862, and for other purposes," approved March 3d, A. D. 1863, the Commissioner of Internal Revenue is authorized to furnish, supply, and deliver to the collector of any district where the facilities for the procurement and distribution of stamped vellum, parchment, paper and adhesive stamps, without prepayment therefor;
6 And whereas the Commissioner of Internal Revenue hath, pursuant to the provisions of said section, delivered to the said Ruel Hough, collector as aforesaid, a suitable quantity of said stamped vellum, parchment or paper, and adhesive stamps:

Now, therefore, if the said Ruel Hough should make a faithful return, whenever so required, of the moneys received by him for such stamped vellum, parchment, or paper and adhesive stamps as had been or might thereafter be delivered to him and of all quantities or amounts thereof undisposed of, whenever so required so to do, and should make monthly payments of all quantities and amounts sold or not remaining on hand, and should do and perform all other acts of him required to be done in the premises according to law, then the above obligation to be void and of no effect, otherwise to be and remain in full force and virtue, as by the said bond and writing obligatory, and the said copy thereof will more fully and at large appear.

And thereupon the said Ruel Hough was appointed agent for the sale of United States internal revenue stamps, stamped vellum, parchment

or paper and adhesive stamps, and entered upon and assumed
7 the duties of the said office under the said bond;

Yet the said plaintiffs, by their attorney, aver that the said defendant, Ruel Hough, did not from the time of his appointment to the said office and from the execution of the said bond and writing obligatory do and perform all acts of him required to be done in the premises, and as such officer, according to law and the conditions of the said bond and writing obligatory, but that he broke the conditions thereof in this, to wit, that as agent as aforesaid the said Ruel Hough did, on the said 16th day of September, A. D. 1864, and on divers other days and times before and since said day, receive from the United States, to wit, from the Commissioner of Internal Revenue of the United States a certain large quantity and amount of adhesive stamps of great value, to wit, of the value of twenty-five thousand dollars, which he was bound by law and requirements of his said bond to account for to the said plaintiff, but the plaintiffs, by their attorney, aver that the said Hough, as such agent as aforesaid, did not make a faithful return whenever so required of the moneys received by him for such adhesive stamps.

8 And the plaintiffs, by their attorney, for assigning another branch of the conditions of the said bond and writing obligatory aver that the said Ruel Hough, as such agent as aforesaid, did not, whenever so required, make a faithful return of all quantities or amounts of adhesive stamps received by him as aforesaid and undisposed of by him as such agent, and did not as such agent make monthly payments for all quantities and amounts of such adhesive stamps received by him as such agent as aforesaid, and by him sold or not remaining on hand, but therein wholly failed, neglected, and refused so to do, and still fails, neglects and refuses to account for and pay over to the United States the moneys received by him as such agent from the sale of such adhesive stamps received as aforesaid by him from the said plaintiffs, as by law and the conditions of the said bond and writing obligatory he was bound to do, and contrary to the form of the statute in such case made and provided; whereby and by force of the statute the said defendants
9 forfeited for said offenc · the sum of twenty-five thousand dollars, and thereby and by force of the said statute in such case made and provided an action hath accrued to the said plaintiffs to demand and to have in this behalf of and from said defendants said sum so forfeited as aforesaid. Yet the said defendant (although often requested so to do) hath not as yet paid said sum of twenty-five thousand dollars above demanded or any part thereof to the said plaintiffs. But to do this hath wholly refused and still refuse, to the damage of the said plaintiffs of twenty-five thousand dollars, and therefore they bring their suit, &c.

W. W. MURRAY,
U. S. Attorney.

No. 1899. United States circuit court, district of West Tennessee. The United States vs. Ruel Hough et alais. Declaration in debt. Filed May 11th, A. D. 1875. H. E. Andrews, clerk. L. H Pillsbury, D. C. W. W. Murray, U. S. dis. attorney.

10 In cir. c't of U. S. for dist. of W. Tenn., at Memphis. May term, 1875.

THE UNITED STATES
vs.
RUEL HOUGH, C. B. CHURCH, & ALS. } 1899.

Comes the defendant, C. B. Church, by attorney, and craves oyer in

the bond sued on this case, and, until oyer given, prays that plaintiff shall no further proceedings have or maintain.

KORTRECHT, CRAFT & SCALES,
Atto's for Church.

1899. U. S. vs. Hough & als. Craver of oyer. Filed June 11th 1875. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

11 The President of the United States to the marshal of the district of West Tennessee, greeting:

You are hereby again commanded to summon Ruel Hough and John H. Waggener, citizens of the State of Tennessee, if to be found within your district, to appear before the judge of the circuit court of the United States, in the sixth circuit, for the district of West Tennessee, at Memphis, on the 4th Monday in November next, and then and there to answer the United States of America of a plea of debt, to the damage of the said plaintiffs (as they say) twenty-five thousand dollars. Herein fail not, and have you then and there this writ.

Witness the Hon. Morrison R. Waite, Chief Justice of the Supreme Court of the United States, and the seal of said circuit court, at Memphis, the 25th day of May, A. D. 1875.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY, *D. C.*

12 Returned & filed Nov. 20th, 1875.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY, *D. C.*

No. 1899. The United States vs. Ruel Hough et al. Alias summons. Issued 25th day of May, A. D. 1875. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

Executed by making known the contents hereof to John H. Waggener, on July 17th, 1875.

L. B. EATON, *U. S. M.*
WM. KOCH, *Deputy.*

Serv., 2.00; copy, 1.00; mil'ge, 12—3.12.

After diligent search, the within-named Ruel Hough not to be found in my district.
Nov. 22, 1875.

L. B. EATON, *U. S. M.*

13 *Pleas.*

THE UNITED STATES OF AMERICA:

In the circuit court of the United States, 6th circuit, district of West Tennessee. November term, 1875.

THE UNITED STATES
vs.
RUEL HOUGH, C. B. CHURCH, J. E. MERRIMAN, & J. H. Waggener. } 1899.

1. Defendants Hough & Church, by attorneys, come, and for plea say that they are not indebted to pl'ff in manner and form as is in the decla-

ration herein alleged against them, and of this they put themselves upon the country.

2. And for further plea, defendants Hough & Church say that the said Ruel Hough, as agent & under the appointment in said bond recited, did make a true and faithful return, &c., whenever so required, of the money received by him for such adhesive stamps as came to his hands as collector of internal revenue for the first district of Tennessee, and
14 as were covered and embraced by the bond sued on in this action; and that the said Ruel Hough did, as such agent, &c., whenever so required, make a faithful return of all quantities or amounts of such adhesive stamps so received by him as aforesaid, and undisposed of by him as such agent, which were covered and embraced by said bond, and did, as such agent, make monthly payments for all quantities and amounts of such adhesive stamps so received by him as aforesaid covered and embraced by said bond and by him sold or not, remaining on hand; and that said Ruel Hough did not, as such agent, fail, neglect, and refuse so to do as alleged, and does not still fail, neglect, and refuse to account for and pay over to the United States the money so received by him as such agent from the sale of such adhesive stamps so received by him as aforesaid from plaintiff; and of this they put themselves upon the country.

3. And for further plea defendants Hough & Church say, that
15 before and at the commencement of this suit, and from thence hitherto, plaintiff has been, and still is, indebted to said Ruel Hough in a large sum of money, to wit, the sum of twenty-five thousand dollars, for work and labor done and performed by said Hough for plaintiff, for fees and charges due to him for such services, work, and labor, and for money due to him by Pl'ff, as allowed by plaintiff and the proper accounting officers of plaintiff, and for money by him paid, laid out, and expended for plaintiff, and by plaintiff and its proper accounting officers duly allowed to him as credits on his account; which said sums of money, so due and owing, exceed the amount of claims or damage sustained by plaintiff by reason of any non-performance by said Hough of the terms and conditions of the bond sued on; and the said sum or sums of money he, the said Hough, and said other defendants, are ready and willing, and hereby offer to set off and allow to plaintiff, against any debt set fourth and claimed in said declaration; and this said defendants are ready to verify.

16 4. And for further plea defendants Hough & Church say that the said Hough was collector of internal revenue, &c., from the day of , 186 , to the day of , 186 , in the district of Tennessee, and exofficio disbursing agent of Pl'ff, and as such was entitled to receive from plaintiff certain credits and allowances on his account and accounting as such collector; and upon an accounting with the proper accounting officers of plaintiff, it was ascertained that said Hough was entitled to have and receive a large amount of money from plaintiff, as balance due to him on said account as collector, &c., to wit, the sum of twenty-five thousand dollars, which said amount was allowed by the proper accounting officers of plaintiff, and said Hough became thereby entitled to the same; but Pl'ff has never paid the same, or any part thereof, either to said Hough or the other defendants; and said Hough and the other defendants, out of said sum of money so allowed to said Hough, and now due and owing from Pl'ff to him, are
17 ready and willing, and hereby offer to set off and allow to Pl'ff the full amount of any and all indebtedness, debt, or liability due

on said bond sued on and in said declaration named, and this said defendants are ready to verify.

5. And for further plea defendants Hough & Church say that of the money so due and owing from Pl'ff to said Hough, and duly allowed to him, as set forth in the last plea by them above pleaded, the said Hough did, before the commencement of this suit, to wit, on the day of , 18 , and at other times, by written request and instructions sent & given by him to the proper officers of Pl'ff, direct a sufficiency to be applied and appropriated by Pl'ff to the full payment and satisfaction of the debt claimed by Pl'ff in this suit upon the bond in the declaration set forth, when and while the same stood and was to the credit of said Hough on his account as such collector or disbursing agent, and had not been otherwise applied or sought to be applied by Pl'ff; and this defendants are ready to verify.

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6. And for further plea defendants Hough & Church say that defendant Hough never did make as give to pl'ff any bond as stamp agent, or collector of revenue, or in any character or for any purpose whatever, in which defendants Church, Merriman, and Waggner were all joined and bound as sureties except one, and that one was the bond of said Hough, payable to plaintiff, dated Septemer 16th, 1864, and was executed by said Hough as principal in his character of stamp agent, and by defendants, Merriman, Church, & Waggner, as his sureties, in the penalty of twenty-five thousand dollars, conditioned for the performance by said Hough of the duties therein recited as such stamp agent. And defendants say that heretofore, to wit, at the March term, 1868, of this honorable circuit court of the United States at Memphis, for the district of West Tennessee, in which this suit is now pending, pl'ff impleaded defendant in a plea of debt, to the damage of plaintiff twenty-five thousand dollars, for the non-performance by defendant Hough of his duties as stamp agent upon a bond alleged to have been made on 16 September, 1864, by defendant , alleging such non-performance as a breach of the condition of said bond so made & given by said Hough as principal, in his character of stamp agent, and by the other defendants, in the penalty of twenty-five thousand dollars, on the 16th day of September, 1864; and such proceedings were thereupon had in the said court, that afterwards, to wit, at the November term thereof, 1874, defendants, by the consideration and judgment of said court upon the merits of the cause, were discharged and recovered against plaintiff the costs by them in that behalf expended, as by the record and proceedings thereof still remaining in the said court more fully and as large appears; which said judgment still remains in full force and effect, not reversed or made void. And this said defendants are ready to verify by the said record.

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6. And for further plea defendants Hough & Church say that at a former day they craved oyer of the bond in the declaration mentained and of its condition, and now crave such oyer. And the said bond and the condition thereof are read to them in these words and figures, viz:

(Copy.)

Know all men, by these presents, that we, Reuel Hough, Charles Barcus Church, James Edward Merriman, and John Henry Waggner, are held and firmly bound unto the United States of America, in the full and just sum of twenty-five thousand dollars, money of the United States, to which payment well and truly to be made we bind ourselves

jointly and severally, our joint and several heirs, executors and
21 administrators, firmly by these presents, sealed with our seals and dated this sixteenth day of September, in the year one thousand eight hundred and sixty-four (1864).

The condition of the foregoing obligation is such, that whereas the said Ruel Hough has been pursuant to law appointed collector of internal revenue for the first district of Tennessee, and whereas under the provisions of the 16th section of an act entitled "An act to amend an act entitled "An act to provide internal revenue to support the government and pay interest on the public debt, approved July 1st, 1862, and for other purposes," approved March 3, 1863, the Commissioner of Internal Revenue is authorized to furnish, supply, and deliver to the collector of any district, where the facilities for the procurement and distribution , of stamped vellum parchment or paper and adhesive stamps without prepayment therefor. And whereas the Commissioner of the Internal Revenue hath, pursuant to the provisions of
22 said section, delivered to the said Ruel Hough, collector as aforesaid, a suitable quantity of said stamped vellum, parchment, or paper and adhesive stamps. Now, therefore, if the said Ruel Hough shall make a faithful return whenever so required of the moneys received by him for such stamped vellum, parchment or paper and adhesive stamps as have been or may hereafter be delivered to him, and of all quantities or amounts thereof undisposed of whenever required so to do, and shall make monthly payments for all quantities and amounts sold, or not remaining on hand, and shall do and perform all other acts of him required to be done in the premises according to law, then the above obligation to be void and of no effect; otherwise to be and remain in full force and virtue.

REUEL HOUGH. [SEAL.]
CHARLES BARCUS CHURCH. [SEAL.]
JAMES EDWARD MERRIMAN. [SEAL.]
JOHN HENRY WAGGNER. [SEAL.]

Signed. sealed & delivered in the presence of us:
CHARLES E. LAPHAM,
CHARLES N. SEWARD.

I, Connelly F. Trigg, United States district judge. for the districts of Tennessee, do certify that the sureties to the within bond are sufficient to pay the penalty of said bond.

Given under my hand at the city of Memphis, Tennessee, this 16th day of September, 1864.

CONNELLY F. TRIGG,
U. S. District Judge, &c.

23 Which being read and heard, defendants say that at the date of said bond and when the same was executed by them, the act of Congress therein recited as the authority for taking the same, to wit, an act to amend an act entitled "An act to provide internal revenue to support the government and pay interest on the public debt, approved July 1st, 1862, and for other purposes," approved March 3, 1863, and the 16th section of said act, which is in said bond specially referred to, had been repealed by the 173d section of an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June 30th, 1864; and that

said bond is null and void, because the act of Congress by the terms and under the authority of which it is professedly taken has ceased to exist.

Wherefore defendants pray judgment if plaintiff ought to further have and maintain this action against them.

KORTRECHT, CRAFT & SCALES,
Attor. for Defendants.

24 (Endorsed:) 1899. The United States vs. Ruel Hough & als. D'f'd'ts' pleas. Filed Dec. 24, 1875. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

Circuit court of the United States for the district of West Tennessee, Memphis.

Before me, clerk of said court, this day personally appeared d'f'd't, C. B. Church, and made oath that he is advised and verily believes that he has a good defence to the within-named suit, and that the within pleas are filed in order to make that defence, and not for delay.

Sworn to and subscribed before me this day of .

25 Circuit court. November term, 1875.

THE UNITED STATES
vs.
RUEL HOUGH & OTHERS.

And the said plaintiffs, by their attorney, for replication as to the said pleas of the defendants, Ruel Hough and C. B. Church, by them firstly and secondly above pleaded, and whereof they have put themselves upon the country, doth the like.

And the said plaintiffs, by their attorney, for replication as to the plea of the said defendants, Ruel Hough and C. B. Church, by them thirdly above pleaded, say precaludi non, because they say that at the commencement of this suit and from thence hitherto plaintiff was not indebted to said defendants, Ruel Hough, in a large sum of money (to wit), the sum of twenty-five thousand dollars, or any other amount for work and labor done and performed by said Hough for plaintiffs, nor for fees and charges for such services, work, and labor, nor for money due him by plaintiffs, as allowed by plaintiffs, and the proper accounting officers of plaintiffs, nor for money by him paid, laid out, and expended for plaintiffs and by plaintiffs' proper accounting officers duly allowed
26 him as credits on his accounts, nor were they indebted to said Hough in any amount whatever, but, on the contrary, said Hough was indebted to them as in their declaration alleged, and of this they put themselves upon the country.

And the said plaintiffs, by their attorney, for replication as to the plea of the defendants Ruel Hough and C. B. Church, by them fourthly above pleaded, say precludi non, because they say that the said defendant Ruel Hough has been fully paid by them for all his services as ex-officio disbursing officer of plaintiffs, and that there is not now, nor never was, due from plaintiffs to said defendant Hough any amount on his, Hough's, account with plaintiffs, as collector of internal revenue, and that the sum of twenty-five thousand dollars, or any other sum, was not found due to the said defendant Hough, on his account as such internal

revenue collector, by the accounting officers of plaintiff, and of this they put themselves upon the country.

And the said plaintiffs, by their attorney, for replication as to the plea of the defendants Ruel Hough and C. B. Church, by them fifthly above pleaded, say that it is not true that the said defendant Hough be-
27 fore the commencement of this suit, to wit, the day of , 18 , and at divers other times, by written request & instructions sent and given by him to the plaintiffs or the proper officers of plaintiffs, directing a sufficiency of the amount due said Hough as set forth in above plea to be applied and appropriated by plaintiffs to the full payment and satisfaction of the debt claimed by plaintiffs in this suit upon the bond in the declaration set forth, when and while the same stood and was to the credit of said Hough on his account as such collector or disbursing agent, and had not been otherwise applied or sought to be applied by plaintiffs, and of this they put themselves upon the country.

And the said plaintiffs, by their attorney, for replication as to the plea of the defendants Ruel Hough and C. B. Church, by them sixthly above pleaded, say that it is true that heretofore, to wit, at the March term, 1868, of this honorable circuit court of the United States, at Memphis, Tenn., for the district of West Tenn., in which this suit is now pending, plaintiffs impleaded defendants in a plea of debt, to the damage of plaintiffs twenty-five thousand dollars, for the non-performance of the conditions of the bond sued on in said cause and mentioned and
28 set forth in said plea, and made on the 16th day of September, 1864; and that at the November term of said court, 1874, said suit was decided by said court, upon its merits, for the defendants, and that said judgment of said court is unreversed or unappealed from, and that said defendants was by said judgment discharged from said suit.

And for further replication to said sixth plea said plaintiffs say that the suit above mentioned was commenced against said defendants, not on the bond sued on in this cause, but, by mistake of plaintiffs' attorney, on what purported to be a copy of a bond executed by defendants on the 16th day of September, 1864, which said copy sued on, or what purported to be a copy, of a bond, was not certified to by the proper officer or any officer of the Treasury Department as the bond, or a copy of a bond, of the defendants, and in point of fact the conditions of said copy of a bond sued on in said cause was entirely different from the one declared on in this clause, and was not a copy of any bond executed by the defendants; and for the above reasons said cause was decided by said circuit court in favor of the defendants. And this the plaintiffs are ready to verify.

W. W. MURRAY,
U. S. Attorney.

29 (Indorsed:) No. 1899 L. The United States vs. Ruel Hough & others. Replication to pleas. Filed January 10th, 1876. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

30 Circuit court, Nov. term, A. D. 1875.

THE UNITED STATES
vs. } No. 1899.
RUEL HOUGH & OTHERS.

And the said plaintiffs, by their attorney, as to the plea of the defendants Ruel Hough and C. B. Church by them seventhly above pleaded, say that the same and the matter therein contained, in manner and form

as the same are above pleaded and set forth, are insufficient in law to bar or preclude them, the said plaintiffs, from having or maintaining their aforesaid action thereof against the said defendants, and that they, the said plaintiffs, are not bound by law to answer the same. And this the said plaintiffs are ready to verify.

Wherefore, by reason of the insufficiency of the said plea in this behalf, the said plaintiffs, by their attorney, prays judgment, and their damages by reason of the not performing of the said several promises & undertakings in their said declaration mentioned, to be adjudged against them, &c.

W. W. MURRAY,
U. S. Attorney.

No. 1899 L. The United States vs. Ruel Hough & others. Demurrer to 7th plea. Filed January 10th, 1876. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

31 Circuit court, November term, 1876.

THE UNITED STATES
vs.
RUEL HOUGH & OTHERS. } No. 1899.

In this cause it is agreed by the defendants' counsel that the officers of the Internal Revenue Department, at Washington, D. C., to whom the defendant Hough swears in his deposition, taken in No. 759 law docket of this court, that he sent direction to apply a sufficient of the amount standing to his credit on his account as collector & disbursing agent of the 1st district of Tenn. to discharge his liability as stamp agent; that said officers will swear that they have no recollection that such instruction was ever received by them, and that the present officers of said Internal Revenue Department will swear that they have searched their offices, where such communications should have been kept, and that no such communications are to be found, or any evidence that they ever existed. It is agreed that be above shall be read as evidence in this cause, and taken as the deposition of above-named parties.

32 It is agreed by the attorney of the United States that the deposition of said Ruel Hough, in case No. 759, may be read as evidence in the above cause.

KORTRECHT, CRAFT & SEALES,
For Def'ts.
W. W. MURRAY, *U. S. Attorney.*

The United States vs. Ruel Hough & others. Agreement of counsel. Filed January 14th, 1876. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

33 In the circuit court of the United States, district of West Tennessee.

UNITED STATES
vs.
RUEL HOUGH & OTHERS. } No. 1899.

In the above cause it is agreed that the defendants John H. Waggener and James E. Merriman shall join in and have the benefit of, without formally pleading and setting up, the several pleas and defences

herein pleaded and set up by their codefendants Hough and Church, or either of them, and that the same judgment shall be entered for or against them on the said pleas and defences, or any or either of them, that may be entered on the same, for or against the said Hough and Church, or either of them.

RANDOLPH, HAMMOND & JORDAN,
For John H. Waggener and James E. Merriman.
W. W. MURRAY, *U. S. Attorney.*

1899. United States vs. Ruel Hough & others. Agreement. Filed Jan'y 18, 1876. H. E. Andrews, clerk.

34 United States circuit court, western district of Tennessee.

Proceedings had in the circuit court of the United States for the sixth judicial circuit thereof, western district of Tennessee, at a regular term of said court, begun and held for its November term, A. D. 1875, at the Federal court rooms in the city of Memphis, on, to wit, the 24th day of January, 1876, and days subsequent thereto, in the following cause:

THE UNITED STATES
vs.
RUEL HOUGH ET ALS. } No. 1899.

Be it remembered that upon this day came on this cause to be heard, and was heard by his hon. Henry B. Brown, district judge for the eastern district of Michigan, upon the demurrer of plaintiffs to the seventh plea of the defendants, and upon the demurrer of the defendants to plaintiffs' replication to the sixth plea of the defendants; after argument of the counsel the court is of the opinion that the plaintiffs' demurrer to the seventh plea of defendants is well taken, and doth sustain and allow the same.

It is further considered by the court that the defendants' de-
35 murrer to plaintiffs' replication to sixth plea of defendants is not well taken, *taken* and the same is overruled and disallowed.

36 Circuit court. November term, 1875.

UNITED STATES OF AMERICA,
District of West Tennessee:

UNITED STATES
vs.
REUEL HOUGH & ALS. } No. 1899.

Come defendants, Reuel Hough & C. B. Church, by their attorneys, and demurr to the replication by pl'ffs filed to the sixth plea by them herein and heretofore pleaded, because they say—

1st. That the matters and things in said replication pleaded and set out are no answer in law to the defence in and by said plea relied upon, and do not show and contain any reason, good in law, why the said plea is not a sufficient answer to pl'ffs' action herein.

2nd. That in and by said replication it is made to appear that in a former suit pl'ffs have sought to hold liable the identical def'd't herein implicated upon a bond in the same penalty, of the same date, with the

same obligors and obligees as this bond here sued on, for the default and failure of duty of said Reuel Hough as stamp agent.

Wherefore they pray judgment of said replication, &c.

KORTRECHT, CRAFT & SCALES,
Attos. for Def'ts.

37 No. 1899. Circuit court of the United States, western district of Tennessee. United States vs. Reuel Hough & als. Demurrer of d'f'd'ts to pl't'ffs' replication to 6th plea. Filed January 29, 1876. H. E. Andrews, clerk, by L. H. Pillsbury, D. C.

38 Circuit court of U. S. Nov. term, 1875.

THE UNITED STATES OF AMERICA,
District of West Tennessee:

THE UNITED STATES
vs.
REUEL HOUGH & ALS. } No. 1899.

In this cause defendant C. B. Church, under the provisions of section 886, page 167, of the Revised Statutes of the United States, moves the court to require the production of the original bond sued upon in this cause by copy. Affiant is sued as security on said bond. He was heretofore sued in this court as such surety upon what purported to be a copy of the bond upon which he is a surety; and it is now claimed by the attorney of pl'ffs that the copy then sued upon was not a copy, but was, by mistake, sued upon as a copy of said bond. The copy now sued upon appears upon its face not to be the statutory bond required, while the one heretofore sued upon did appear to be the proper statutory bond.

Affiant does not remember the conditions of the bond which he did
39 sign, and cannot therefore say whether in fact a copy of that bond has yet been produced. He makes this motion in order that he may be enabled to know certainly whether the unusual bond here sued upon was really executed by him.

C. B. CHURCH.

Sworn to & subscribed before me this 27th day of January, 1876.

L. H. PILLSBURY,
Deputy Clerk U. S. Cir. C't for Western District of Tennessee.

1899. Circuit court of the United States, western district of Tennessee. The United States vs. Reuel Hough & als. Motion to produce original of bond sued upon. Filed January 29, 1876. H. E. Andrews, clerk, by L. H. Pillsbury, D. C.

40 Circuit court of U. S. November term, 1875.

THE UNITED STATES OF AMERICA,
District of West Tennessee:

THE UNITED STATES
vs.
REUEL HOUGH & ALS. } No. 1899.

Come the defendants Hough and Church, by attorney, and for re[j]oin

der to the replication filed by pl'ffs to their sixth plea, say that the said former suit of pl'ffs against def'ts in their said 6th plea, and in said replication thereto mentioned, was not decided by the said circuit court in favor of defendants for the reasons in said replication alleged; but, on the contrary, defendants say that the said suit, as brought, was tried and decided upon its merits; that the copy of the bond declared upon therein was produced and used in evidence without objection, and without any plea denying its execution; and that the judgment of said circuit court, upon the law and the evidence, was that there had been no breach by the said Hough of the conditions of the bond in the said suit declared upon and produced in evidence, and this defendants are ready to verify, &c.

KORTRECHT, CRAFT & SCALES,
Attos. for D'f'd'ts.

41 And the said defendants Hough and Church, as to the replications of pl'ffs to their 3d, 4th, & 5th pleas, which pl'ffs have prayed may be inquired of by the country, doth the like.

KORTRECHT, CRAFT & SCALES,
for D'f'd'ts.

No. 1899. Circuit court of the United States, western district of Tennessee. The United States vs. Reuel Hough & al. Rejoinder to replication of pl'ffs to 6th plea of d'f'*'tds* & issue as to replications to 3, 4, & 5 pleas. Filed January 29, 1876. H. E. Andrews, clerk, by L. H. Pillsbury, D. C.

42 United States circuit court, western district of Tennessee.

Proceedings had in the circuit court of the United States for the sixth judicial circuit thereof, western district of Tennessee, at a regular term of said court, begun and held for its May term, A. D. 1876, at the Federal court rooms in the city of Memphis, on, to wit, the 20th day of June, 1876, and days subsequent thereto, in the following cause:

THE UNITED STATES
vs.
REUEL HOUGH ET ALS. } No. 1899.

In this cause the defendants' attorney moved the court for leave to file two additional pleas in this cause. After argument of counsel, the court being of opinion that the 9th plea should not be filed, as the questions therein raised have been heretofore adjudicated by the court in this cause, refuses to permit said 9th plea to be filed, but allows the 8th plea of the defendants to be filed as requested.

43 Circuit court of U. S. November term, 1875.

THE UNITED STATES OF AMERICA,
District of West Tennessee:

THE UNITED STATES
vs.
REUEL HOUGH & ALS. } No. 1899.

By leave of the court first had and obtained, defendant C. B. Church, pleading separately by attorney, comes, and for an additional and 8th

plea in this cause says actio non, because he says that the said Reuel Hough was appointed collector of internal revenue in and for the district of Tennessee, on the day of , 186 , and that, on the day of , 1863, the said Hough was, by the Commissioner of Internal Revenue, appointed stamp agent under the provisions of section 16 of an act entitled "An act to amend an act to provide internal revenue to support the government and pay interest on the public debt, approved March 3d, 1863"; and that, under the provisions of said section of said act, certain stamps was by said Commissioner delivered to said Hough, as stamp agent, on the day of December, 1863,
44 and on the day of January and the day of February, 1864, amounting in value to the sum of $; and that the said stamps, so delivered to the said Hough at the dates aforesaid, were by the said Hough appropriated & converted to his own use long prior to the 30th day of June, 1864; and the said Hough, as to the same, was, on the said 30th day of June, 1864, not in possession thereof undisposed of, and not in possession of the money received therefor, but was a defaulter to the government, and was in no sense bailer, trustee, or agent for the government, as to said stamps so at said dates delivered to him, or as to the money received by him therefor, on the said 30th day of June, 1864.

All other stamps, saving and excepting the stamps aforesaid, which were delivered to the said Hough, as such stamp agent, prior to June 30, 1864, were by him fully paid and accounted for to the proper officers of the government, and except for the said stamps so delivered to him in December, 1863, and in January and February, 1864, the said
45 Hough is under no liability to pl'ff for stamps delivered to him, or for any non-performance of or failure in his duty as stamp agent, prior to June 30th, 1864.

Wherefore defendant says the bond sued on in this case, so far as its conditions may retrospectively embrace any liability of said Hough, or any failure in or non-performance of duty as stamp agent in regard to stamps delivered to him prior to June 30, 1864, was wholly without consideration, and was and is for a default paid and fully consummated and complete prior to June 30, 1864, and defendant, as surety, is not bound thereon for any such liability accruing, or any such failure in or non-performance of duty as stamp agent, accruing prior to June 30, 1864.

And this def't Church is ready to verify.

And by leave of the court first had and obtained, def't C. B. Church, by attorney, comes, and pleading separately, for ninth plea in this
46 behalf says actio non, because he says that at the March term, 1868, of this honorable circuit court of the United States, at Memphis, for this district of West Tennessee, in which this suit is now pending, pl'ffs impleaded the defendants in this suit, including the said Church, in a plea of debt to the damage of pl'ffs $25,000, for the non-performance by defendant Hough of his duties as stamp agent, alleging such non-performance as breeches of the conditions of a bond made and given by said Hough, as principal, in his character of such stamp agent, and by the other defendants as sureties in said bond, which bond was alleged to be the same with this bond here sued on in date, penalty, obligors, and obligees.

The declaration filed by plaintiffs in the said suit, so brought as aforesaid, is in the words and figures following, to wit:

47 THE UNITED STATES OF AMERICA:

In the circuit court of the United States, within & for the sixth judicial circuit thereof & district of West Tennessee, March term, 1868.

The United States of America, by S. S. Warren, their attorney, complain of Reuel Hough, Charles Bachus Church, James Edward Merriman, and John Henry Waggener, who are in court by summons of a plea that they render unto the said United States the sum of twenty-five thousand dollars ($25,000), which to the plaintiffs they owe and from them unjustly detain.

For that whereas the said Reuel Hough, heretofore, to wit, on the sixteenth day of September, A. D. 1864, at, to wit, in the district aforesaid, and the said defendants, C. B. Church, J. E. Merriman, and J. H. Waggener, by their certain bond and writing obligatory, signed, sealed, acknowledged, and delivered by them, a certified copy of which is
48 here to the court shown, the original being on file in the office of the Commissioner of Internal Revenue at Washington, D. C., by which said bond Reuel Hough, Charles Bachus Church, James Edward Merriman, and John Henry Waggener acknowledged themselves held and firmly bound unto the said United States in the just and full sum of twenty-five thousand dollars, which said bond and writing obligatory was and is subject to certain conditions therein and thereunder written, whereby, after reciting to the effect following, to wit:

That whereas the said Reuel Hough has been, pursuant to law, appointed collector of internal revenue for the first district of Tennessee; and whereas, under the provisions of the 170 section of an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes, approved
49 June 30th, 1854," the Commissioner of Internal Revenue is authorized in any collection district where, in his judgment, the facilities for the procurement and distribution of stamped vellum, parchment, or paper and adhesive stamps are or shall be insufficient, to furnish, supply, and deliver to the collector and the assessor of any such district, and to any assistant treasurer of the United States, or designated depository thereof, or any postmaster, a suitable quantity or amount of such stamped vellum, parchment, or paper and adhesive stamps, without prepayment therefor; and whereas adhesive stamps have been delivered, or hereafter may be delivered, to the said Reuel Hough by virtue of said authority:

Now, therefore, if the said Reuel Hough shall make a faithful return whenever so required of the moneys secured by him for such adhesive stamps as have been or must hereafter be delivered to him, and
50 of all quantities or amounts thereof undisposed of, whenever required so to do, and shall make monthly payments for all quantities and amounts sold and not remaining on hand, and shall do and perform all other acts of him required to be done in the premises according to law, then the above obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

And, thereupon, the said Reuel Hough was appointed agent for the sale of United States revenue stamps, stampped vellum, parchment, or paper and adhesive stamps, and entered upon the said office and assumed the duties thereof, yet the said plaintiffs aver that the said defendants did not, from the time of his said appointment and qualification, and from the execution and making of said bond, faithfully perform and discharge the said duties and the said conditions in the said

bond or any part thereof, and that he broke the conditions of his
51 said bond in this, to wit:

That the said Reuel Hough, as agent as aforesaid, did heretofore, to wit, on the sixteenth day of September, A. D. 1864, and on divers other days, both before and since that day, and while he was agent as aforesaid, receive in his capacity as agent sundry large sums of adhesive stamps, amounting in value to a great sum of money, to wit, twenty-five thousand dollars, which the said Hough was bound by law and the requirements of his said bond to account for with the said United States; yet the plaintiffs aver that the said Hough, as agent as aforesaid, did not make a faithful return, when so required, of the moneys received by him for such adhesive stamps as have been delivered to him.

And the plaintiffs further aver that the said Hough, agent as aforesaid, did not make a faithful return, when so required, of all quantities of adhesive stamps undisposed of, and did fail, neglect, & refuse to make monthly returns or payments for all quantities and
52 amounts sold or not remaining on hand, and did fail, neglect, and refuse to do and perform all the acts of him required to be done in the premises, according to law and the requirements of his said bond he was bound to do.

And the plaintiffs aver that in this the said Reuel Hough wholly failed, and did not and has not paid over and accounted with the plaintiffs for the said money received from the sale of United States internal revenue stamps & adhesive stamps remaining on hand and not disposed of at the end of such month or any part thereof, as he was bound to do, whereby an action hath accrued to the plaintiffs to have and demand of and from the said defendants the said sum of twenty-five thousand dollars, according to the condition of the said bond, yet the said defendants to pay the same, or any part thereof, though often requested
53 so to do, have wholly failed and refused, and still fail and refuse so to do, to the plaintiffs' damage twenty-five thousand dollars, and therefore the plaintiffs bring suit, &c.

(Signed) S. S. WARREN,
Dist. Att'y Dist. of West Tennessee.

No. 1899, L. The United States vs. Reuel Hough & others, 8th plea. 9th plea refused. Filed June 21st, 1876. H. E. Andrews, clerk.

No. 759 (copy). United States vs. Reuel Hough, C. B. Church, J. E. Merriman, John H. Waggener. Declaration. Filed 26 January, 1868. A. S. Mitchell, clerk. Isaac Morrison, D. C. Summons & copy. Dec. issued 28 January, 1868. Alias is'd 30 Jan'y, '69.

54 In and by said suit, as is in said declaration alleged and set out, plaintiff sought to recover of and from defendants therein, including d'f'd't Church, damages for the failure of said Hough as stamp agent to faithfully perform his duty under the act of Congress approved June 30, 1864, in said declaration noted; and such proceedings were had therein that the bond thereon sued upon was produced in evidence, and the cause was heard and tried upon its merits, and at the November term, 1874, of the said circuit court, it was by the said court adjudged that the conditions of said bond had not been by the said Hough broken, as in said declaration alleged, but had been by him in all respects fully kept and performed; and by the consideration and judgment of said circuit court, the said defendants, including said Church, were discharged, and recovered judgment against pl'ffs for costs, as by the record and proceedings therein still remaining in said court more fully appears, and the said judgment still remains in full force and

effect, not reversed or made void, and defendant says that in so
55 far as the present suit is brought to recover damages for the non-performance of duty by said Hough, as stamp agent, after the 30th day of June, 1864, and in so far as the conditions of the bond here sued upon are identical with the conditions of the bond sued upon in said former suit, the parties and the subject-matter of the two suits are identical, and the said former adjudication is a bar to plaintiffs' present action.

And accordingly defendant Church does here plead and rely upon said former adjudication in bar of so much and such part of the cause of action in the present declaration alleged as counts in any failure of duty on the part of said Hough, as stamp agent, or any non-performance of duty by him as such stamp agent, after June 30, 1864, and in regard to any stamps by him received after the said 30th June, 1864, and this d'f'd't is ready to verify.

KORTRECHT, CRAFT & SCALES,
For D'f'd't.

56 Circuit court. May term, 1876.

THE UNITED STATES
vs.
RUEL HOUGH & OTHERS. } No. 1899.

And the said plaintiffs, by their attorney, as to the plea of the defendants, by them eighthly above pleaded, say that the same and the matters therein contained, in manner and form as the same are above pleaded and set forth, are insufficient in law to bar or preclude them, the said plaintiffs, from having or maintaining their aforesaid action thereof against the said defendants, and that they, the said plaintiffs, are not bound by law to answer the same, and this the said plaintiffs are ready to verify.

Wherefore they pray judgment, &c.

W. W. MURRAY,
U. S. Attorney.

No. 1899, L. The United States vs. Reuel Hough et als. Demurrer to 8th plea. Filed June 21st, 1876. H. E. Andrews, clerk.

57 United States circuit court, western district of Tennessee.

Proceedings had in the circuit court of the United States for the sixth judicial circuit thereof, western district of Tennessee, at a regular term of said court, begun and held for its May term, A. D. 1875, at the Federal court rooms in the city of Memphis, on, to wit, the 27th day of June, 1876, and days subsequent thereto, in the following cause:

THE UNITED STATES
vs.
RUEL HOUGH ET AL. } No. 1899. Law docket.

This cause came on to be heard on the demurrer of the plaintiffs to the 8th plea of the defendants C. B. Church, filed in this cause at the present term of this court. After argument of counsel the court is of opinion that the demurrer of plaintiffs to said eighth plea of said defendant, C. B. Church, is well taken, doth allow the same, and directs said plea to be stricken out. To which defendant Church excepts.

53 Circuit court of U. S., dist. of W. Tenn., Memphis.

S.
vs. } No. 1899.
REUELUGH ,C . B. CHURCH & AL.

Be it remembered that on this a day of the regular May term, 1876, of said court, defendant Church presented and asked leave to file in this cause his additional plea, numbered 9, which plea is in the words and figures following, to wit:

(The clerk will have copy, plea No. 9, filed June 21, '76, embracing copy of old declaration.)

(On the margin:) For 9th plea see bottom page 45, ante.

And to the filing thereof pl'ffs, by their attorney, then and there objected.

Upon hearing of this application and objection the court refused to allow the said plea numbered 9 to be filed, and ordered the same to be taken from the papers of this cause.

And to the said judgment of the court refusing to allow the said plea to be filed, d'f'd't Church excepted at the time; and to save the
59 benefit thereof, tenders this his bill of exceptions, and prays that the same be signed and sealed by the court and made part of the record of the cause, which is accordingly done this 23d June, 1876.

[SEAL.] CONNALLY F. TRIGG,
District Judge Presiding.

No. 1899. Law side. U. S. vs. Reuel Hough, C. B. Church, & a Bill of exceptions to order refusing leave to file plea No. 9. Filed Jun 23, '76. H. E. Andrews, clerk.

60 United States circuit court, western district of Tennessee.

Proceedings had in the circuit court of the United States for the sixth judicial circuit thereof, western district of Tennessee, at a regular term of said court, begun and held for its May term, A. D. 1876, at the Federal court rooms in the city of Memphis, on, to wit, the 28th day of June, 1876, and days subsequent thereto, in the following cause:

THE UNITED STATES
vs. } No. 1899.
REUEL HOUGH ET ALS.

Came the parties, by their attorneys, and this cause came on regularly to be heard, and on motion of the district attorney came a jury of good and lawful men, to wit, Jesse Page, J. M. Watson, Samuel Heily, J. J. McAlexander, C. B. Murphy, D. C. Lacey, E. H. Ward, D. B. Mallery, T. A. Smith, A. G. Allman, G. S. Jordan, & J. H. Barnum, who being duly elected, tried, & sworn well and truly to try the issues joined between the United States and the defendants, having listened to the argument of the counsel and received the charge of the court as to the law of the
61 case, upon their oaths do say they find said issues to be in favor of the defendants.

It is therefore considered and ordered by the court that the said defendants be discharged and go hence.

And thereupon the plaintiff, by the district attorney, comes and prays an appeal to the next term of the Supreme Court of the United States,

which appeal is granted, and said appeal is in the nature of a writ of error.

62 Circuit court. May term, 1876.

THE UNITED STATES *vs.* RUEL HOUGH & OTHERS. } No. 1899, L.

Be it remembered that on the trial of this cause on the 28th day of June, 1876, the following proceedings were had:

The district attorney offered in evidence the bond of the defendant Reuel Hough, as agent for the sale of stamps, &c., in the words & figures following:

63 Know all men by these presents that we, Reuel Hough, Charles Bachus Church, James Edward Merriman, and John Henry Waggener, are held and firmly bound unto the United States of America in the full and just sum of twenty-five thousand dollars, money of the United States; to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents, sealed with our seals, and dated this sixteenth day of September, in the year one thousand eight hundred and sixty-four (1864).

The condition of the foregoing obligation is such that, whereas the said Reuel Hough has been pursuant to law appointed collector of internal revenue for the first district of Tennessee, and whereas, under the provisions of the 16th section of an act entitled "An act to amend an

64 act entitled 'An act to provide internal revenue to support the government and pay interest on the public debt,' approved July 1st, 1862, and for other purposes," approved March 3, 1863, the Commissioner of Internal Revenue is authorized to furnish, supply, and deliver to the collector of any district, where the facilities for the procurement and distribution of stamped vellum, parchment or paper, or adhesive stamps are or shall be insufficient, a suitable quantity or amount of such stamped vellum, parchment or paper, and adhesive stamps, without prepayment therefor; and whereas the Commissioner of Internal Revenue hath, pursuant to the provisions of said section, delivered to the said Reuel Hough, collector as aforesaid, a suitable quantity of said stamped vellum, parchment or paper, and adhesive stamps:

Now, therefore, if the said Reuel Hough shall make a faithful return, whenever so required, of the moneys received by him for such stamped vellum, parchment or paper, and adhesive stamps, as have been or

65 may hereafter be delivered to him, and of all quantities or amounts thereof undisposed of, whenever required so to do, and shall make monthly payments for all quantities and amounts sold, or not remaining on hand, and shall do and perform all other acts of him required to be done in the premises, according to law, then the above obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

REUEL HOUGH. [SEAL.]
CHARLES BACHUS CHURCH. [SEAL.]
JAMES EDWARD MERRIMAN. [SEAL.]
JOHN HENRY WAGGENER. [SEAL.]

Sealed and delivered in the presence of us—
CHARLES E. LAPHAM.
CHARLES H. SEWARD.
[Stamp.]

☞The following instructions must be particularly observed and complied with, viz:

1st. The Christian names must be written in the body of the bond in full, and so signed to the bond.

2nd. A seal of wax or wafer to be attached to each signature.

3d. Each signature must be made in the presence of two persons, who must sign their names as witnesses.

66 4th. Each surety must make and sign an affidavit of the amount he is worth after paying his just debts.

5th. A district judge or attorney of the United States, or a clerk of a court of record, under the seal and designation of the court, county, and State, must certify that the sureties are sufficient to pay the penalty of the bond.

6th. The affidavit of the sureties must be taken and signed before an officer authorized to administer oaths generally. The officer must certify that he odministered the oaths. If the magistrate is not a judge of the United States court, his authority to administer oaths must be certified by the clerk of a court of record, having official knowledge of that fact.

7th. Bond to be dated.

8th. There must be three sureties to the bond.

9th. A fifty-cent internal-revenue stamp must be affixed and cancelled.

I, Connally F. Trigg, United States district judge for the district of Tennessee, do certify that the sureties to the within bond are sufficient to pay the penalty of said bond.

Given under my hand, at the city of Memphis, Tennessee, this 16th day of September, 1864.

CONNALLY F. TRIGG,
U. S. District Judge, &c.

[Stamp.]

67 UNITED STATES OF AMERICA,
District of Tennessee:

Personally appeared before me, Connally F. Trigg, judge of the district court of the United States for the district of Tennessee, Charles Bachus Church, one of the sureties on the bond of Reuel Hough, collector, hereto attached, and made oath in due form of law that he is worth at least the sum of twenty-five thousand dollars after paying his legal and just debts.

C. B. CHURCH.

Sworn to and subscribed before me this 16th day of September, A. D. 1864.

CONNALLY F. TRIGG,
U. S. District Judge.

[Stamp.]

68 UNITED STATES OF AMERICA,
District of Tennessee:

Personally appeared before me, Connally F. Trigg, judge of the district court of the United States for the district of Tennessee, James Edward Merriman, one of the sureties on the bond of Reuel Hough, collector, hereto attached, and made oath in due form of law that he is worth at least twenty thousand dollars after paying his legal and just debts.

JAMES EDWARD MERRIMAN.

Sworn to and subscribed before me this 16th day of September, A. D. 1864.

CONNALLY F. TRIGG,
U. S. District Judge, &c.

[Stamp.]

69 UNITED STATES OF AMERICA,
District of Tennessee:

Personally appeared before me, Connally F. Trigg, judge of the district court of the United States for the district of Tennessee, John Henry Waggener, one of the sureties on the bond of Reuel Hough, collector, hereto attached, and made oath in due form of law that he is worth at least fifty thousand dollars after paying his legal and just debts.

J. H. WAGGENER.

Sworn to and subscribed before me this 16th day of September, A. D. 1864.

CONNALLY F. TRIGG,
U. S. District Judge, &c.

[Stamp.]

70 UNITED STATES OF AMERICA,
District of West Tennessee:

I, Connally F. Trigg, judge of the district court of the United States for the district of Tennessee, do hereby certify that the sureties on the bond of Reuel Hough, collector, made and executed this 16th day of September for the sum of twenty-five thousand dollars, are amply sufficient to pay the penalty of said bond.

In testimony whereof I have hereunto set my hand and caused the seal of the court to be affixed this 16th day of September, 1864.

[SEAL.] CONNALLY F. TRIGG,
U. S. District Judge, &c.

[Stamp.]

Bond. $25,000. Reuel Hough and others to the United States.

Found correct.
Sept. 28, '64.

WM. RICHARDS,
Clerk.

71 The district attorney read to the jury a copy of the account of defendant Reuel Hough as stamp agent, properly certified by the Treasury Department, in the words and figures following:

72 TREASURY DEPARTMENT,
REGISTER'S OFFICE,
September 14, 1870.

Pursuant to the act of March 3, 1797, entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public moneys," I, John Allison, Register of the Treasury Department, do hereby certify that the annexed copies of the reports of the Fifth Auditor of the Treasury numbered 335 & 790, as admitted and certified by the Comptroller, upon the accounts of Reuel Hough, late internal-revenue stamp agent at Memphis, Tennessee, under his bond dated September 16, 1864, and of the statements of the Commissioner of Internal Revenue, are a transcript from the books and

proceedings of the Treasury, and that the copies of the receipts of said stamp agent are true copies of the originals on file in this office.

JOHN ALLISON,
Register.

73 Be it remembered that John Allison, esq., who certified the annexed transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof I, W. A. Richardson, Acting Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this department, at the city of Washington, this fourteenth day of September, in the year of our Lord 1870.

[SEAL.] WILLIAM A. RICHARDSON,
Acting Secretary of the Treasury.

74 No. 335. TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
April 22d, 1870.

I hereby certify that I have examined and adjusted an account between the United States and Reuel Hough, internal-revenue stamp agent at Memphis, Tenn., for the q'r commencing July 1st, 1869, and ending September 30, 1869, and find him chargeable therein as follows: Bond of September 16, 1864, for $25,000.

To balance due from him per Commissioner's a/c June 30, 1869. $6,093 93

I also find him entitled to credit as follows:

Leaving balance due the United States with which he is to be charged $6,093 93

As appears from the account and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

H. D. BARRON,
Auditor.

To the FIRST COMPTROLLER OF THE TREASURY.

75 $6,093$\frac{93}{100}$.] TREASURY DEPARTMENT,
COMPTROLLER'S OFFICE,
April 26, 1870.

I admit and certify that a balance of six thousand and ninety-three & $\frac{93}{100}$ dollars is due to the United States, as stated in the foregoing report.

R. W. TAYLOR,
Comptroller.

To the REGISTER OF THE TREASURY.

75½ *Statement of differences.*

No account rendered.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
April 22d, 1870.

Examined and stated by—

W. BRATTON.

COMPTROLLER'S OFFICE,
April 26, 1870.

Examined and reported by—

F. BRANNIGAN.

76 *Statement of stamp agent's account for quarter ending Sept. 30, 1869.*

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, Jan'y 7, 1870.

Ruel Hough, at Memphis, Tenn., in account with the United States, (office of Internal Revenue.)

DR.

To revenue stamps, balance June 30, '69..... $6,093 93/100

CR.

By cash deposited during quarter ending , for which certificates have been received at this office..... $

C. DELANO, *Commissioner.*

To the FIFTH AUDITOR OF THE TREASURY.

Bond $25,000.
C. H. S.

77 No. 790.] TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
September 13th, 1870.

I hereby certify that I have examined and adjusted an account between the United States and Ruel Hough, late internal revenue stamp agent at Memphis, Tenn., for the quarter commencing October 1st, 1869, and ending December 31, 1869, and find him chargeable therein as follows:

Bond, $25,000, dated Sept. 16, 1864.

To balance due from him, per Report No. 335..... $6,093 93

I also find him entitled to credit, as follows:

By commission, $0.15c..... 15

Leaving balance due the United States with which he is to be charged..... $6,093 78

As appears from the account and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

J. B. MANN,
Acting Auditor.

To the FIRST COMPTROLLER OF THE TREASURY.

78 $6,093 78/100.] TREASURY DEPARTMENT,
COMPTROLLER'S OFFICE,
September 13, 1870.

I admit and certify that a balance of six thousand and ninety-three and 78/100 dollars is due to the United States, as stated in the foregoing report.

R. W. TAYLOR, *Comptroller.*

To the REGISTER OF THE TREASURY.

79 *Statement of differences.*

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Sept. 13th, 1870.

Examined and stated by—

VAL. N. SLILES.

COMPTROLLER'S OFFICE,
September 13th, 1870.

Examined and reported by—

M. WOODWORTH.

80 Bond, $

Statement of stamp agent's account for quarter ending Dec. 31, 1869.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, Sept. 13th, 1870.

Revel Hough, at Memphis, Tenn., in account with the United States, (office of Internal Revenue.)

DR.

To balance from last quarter	$6,093 93
Total	6,093 93

CR.

By commission, $ 15	
Total	15
Balance due Dec. 31, 1869	$6,093 78

J. W. DOUGLASS,
Acting Commissioner.

To the FIFTH AUDITOR OF THE TREASURY.
W. P. F.

81

Statement of account.

Reuel Hough, in account with the United States (office of Internal Revenue.)

Dr.			Cr.			
Date of delivery.	Value of stamps.		Date of remittance.	Amount deposited.	Commission.	Total credit.
Dec'r 2nd, 1863	7,535 00		Jan'y 11, 1864	1,000 00	50 00	1,050 00
Jan'y 11th, 1864	1,879 20		" " "	By stamps	returned	791 21
Feb'y 5th, "	1,575 00		Feb'y 5th, "	1,500 00	75 00	1,575 00
" 15th, "	1,050 00		" 15th, "	1,000 00	50 00	1,050 00
M'ch 2nd, "	1,575 00		M'ch 2nd, "	1,500 00	75 00	1,575 00
" 31st, "	1,575 00		" 28th, "	1,500 00	75 00	1,575 00
Ap'l 29th, "	2,100 00		Ap'r 29th, "	2,000 00	100 00	2,100 00
June 9th, "	1,575 00		June 9th, "	1,500 00	75 00	1,575 00
July 20th, "	1,575 00		July 19th, "	1,500 00	75 00	1,575 00
Sept. 7th, "	1,575 00		Sept. 7th, "	1,500 00	75 00	1,575 00
" 21st, "	2,625 00		" 21st, "	2,500 00	125 00	2,625 00
" 29th, "	11,250 00		Oct. 28th, "	2,250 00	112 50	2,362 50
Nov. 3rd, "	1,020 00		Nov. 11th, "	2,000 00	100 00	2,100 00
" 15th, "	3,014 00		Dec. 9th, "	2,000 60	100 00	2,100 60
Dec. 2nd, "	1,260 00		Jan'y 12th, 1865	962 38	48 12	1,010 50
Jan'y 24th, 1865	4,306 00		" 23rd. "	2,000 00	100 00	2,100 00
Feb'y 22nd, "	2,625 00		Feb'y 22nd, "	2,500 00	125 00	2,625 00
M'ch 15, "	2,625 00		M'ch 15th, "	2,500 00	125 00	2,625 00
Ap'l 11, "	2,625 00		Ap'r 11th, "	2,500 00	125 00	2,625 00
May 16, "	2,100 00		May 16th, "	2,000 00	100 00	2,100 00
June 21st, "	2,625 00		June 21st, "	2,500 00	125 00	2,625 00
July 22nd, "	3,737 00		July 8th, "	77 20	3 86	81 06
Sept. 4th, "	3,234 00		" 12th, "	308 10	15 40	323 50
			" " "	26 95	1 35	28 30
			" 14th, "	55 25	2 76	58 01
			" 15th. "	76 59	3 83	80 42
82			July 17th, 1865	83 47	4 22	88 69
			" 19th, "	722 50	36 12	758 62
			" 20, "	250 90	12 84	269 74
			" " "	211 10	10 55	221 65
			" 24th, "	326 09	16 30	342 39
			" 25th, "	586 65	29 33	615 98
			" 27th, "	196 09	9 80	205 89
			" 29th, "	218 60	10 93	229 53
			" 31st, "	106 15	5 31	111 46
			Aug. 1st, "	32 30	1 62	33 92
			" 3rd, "	37 85	1 89	39 74
			" 4th, "	128 30	6 41	134 71
			" 7th, "	186 65	9 33	195 98
	65,060 20					43,158 80
Am't bro't for'd	65,060 26		Am't bro't forward			43,158 80
Sept. 12th, 1865	2,319 00		Aug. 8th, 1865	166 70	8 33	175 03
" 18th, "	2,211 00		" 9th, "	250 70	12 53	263 23
" 25th, "	1,020 00		" 10th, "	275 50	13 77	289 27
Oct. 4th. "	1,112 50		" 12th, "	75 10	3 76	78 86
			" 15th, "	288 25	14 41	302 66
			" 16th, "	94 70	4 74	99 44
			" 17th, "	394 18	19 71	413 89
			" 21st, "	152 77	7 64	160 41
			" 22nd, "	79 15	3 96	83 11
83			Aug. 24th, 1865	525 45	26 27	551 72
			" 26th, "	325 60	16 29	342 09
			" 28th, "	1,500 00	75 00	1,575 00
			" 30. "	349 97	17 50	367 47
			Sept. 1st, "	26 00	1 30	27 30
			" 1st, "	103 45	5 17	108 62
			" 2nd, "	13 05	65	13 70
			" 4th, "	141 57	7 08	148 65
			" 6th, "	188 60	9 43	198 03
			" 7th, "	79 55	3 98	83 53
			" 7th, "	92 90	4 64	97 54
			" 9th, "	26 10	1 30	27 40
			" 11th, "	69 70	3 49	73 19
			" 12th, "	265 28	13 26	278 55
			" 13th, "	78 00		
			" 14th, "	181 00		
			" " "	95 95		
			" 15th, "	41 00		
			" 18th, "	1,507 55		
			" 20th, "	615 67		
			" 22nd, "	162 72		
			" 25th. "	145 70		
			" " "	60 60		

DR. *Statement of account*—Continued. CR.

Date of delivery.	Value of stamps.	Date of remittance.	Amount deposited.	Commission.	Total credit.
		Sept. 25th, 1865	164 95		
		" 27th, "	63 00		
		" 28th, "	142 40		
		" 30th, "	180 35		
		5% commission	$3,438 09	171 95	3,611 04
	71,722 70				52,528 53
84 Am't bro't for'd	71,722 70	Am't bro't forward			52,528 53
Oct. 16th, 1865	1,438 80	Oct. 2nd, 1865	65 05		
" 21st, "	1,115 80	" 3rd, "	49 90		
" 26th, "	2,400 00	" 4th, "	221 44		
Nov. 8th, "	1,241 00	" 6th, "	77 75		
" 22nd, "	4,184 80	" 9th, "	265 85		
Dec. 16th, "	2,637 80	" "	145 65		
Jan'y 4th, 1866	2,125 00	" 11th, "	79 60		
" 23rd, "	2,620 00	" 13th, "	215 90		
Feb'y 13th, "	3,074 00	" "	143 91		
Apr. 2nd, "	4,138 50	" 14th, "	353 32		
" 13th, "	1,878 50	" 16th, "	282 90		
May 16th, "	2,100 00	" 18th, "	589 55		
		" 20th, "	221 99		
		" 21st, "	81 45		
		" 23rd, "	1,551 30		
		" 26th, "	910 75		
		" 30th, "	41 05		
		" 31st, "	179 40		
		" " "	50 45		
		Nov. 2d, "	219 80		
		" 6th, "	355 35		
		" " "	124 50		
		" 22d, "	4,000 00		
		Dec. 6th, "	2,497 28		
		" 8th, "	224 25		
		" 26th, "	2,000 00		
85		Jan'y 9th, 1866	1,019 80		
		" 23d, "	1,500 00		
		Feb. 7th, "	2,929 12		
		" 19th, "	1,100 00		
		M'ch 2d, "	1,700 00		
		" 27th, "	1,200 00		
		Apr. 9th, "	1,800 00		
		May 14th, "	2,000 00		
		Jan'y 25th, 1867	10,000 00		
		5% commisson	$38,197 31	1,909 86	40,107 17
	100,676 10				92,635 70
Am't bro't for'd	100,676 10	Am't bro't forward			92,635 70
		May 22nd, 1867, stamps turned over to H. F. Cooper			1,946 62
			Balance		6,093 78
	100,676 10				100,676 10
To balance	6,093 78				

86

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
September 8th, 1870.

I certify that the above is a true statement of the account of Reuel Hough for stamps, as shown by the books of this office.

Rec'd referred to the 5th Auditor for suit.

J. W. DOUGLASS,
Act'g Commissioner.

W. P. S.

87

MEMPHIS, *Dec.* 15, 1863.

SIR: Your letter of the 8th Dec. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to seventy-five hundred and thirty-five dollars, in satis-

faction of my order under date of 24 Nov'r, as advised in my letter of 14 inst.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon GEO. S. BOUTWELL,
Commissioner of Internal Revenue, Washington, D. C.

No. 398, a'y.

88 MEMPHIS, *Jan'y* 25, 1864.

SIR: Your letter of the 16th Jan'y, '64, has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to eighteen hundred seventy dollars, in satisfaction of my order & remittance under date of 2d Jan'y, 1864.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon. GEO. S. BOUTWELL,
Commissioner of Internal Revenue, Washington, D. C.

No. 500, a'y.

P. S.—I find an error of $9 which I have corrected above.—R. Hough.

89 MEMPHIS, *Feb.* 15, 1864.

SIR: Your letter of the 10 Feb'y, '64, has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to fifteen hundred and seventy-five dollars, in satisfaction of my order & remittance under date of 28 Jan'y, 1864.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon. GEO. S. BOUTWELL,
Commissioner of Internal Revenue, Washington, D. C.

No. 569, a'y.

90 MEMPHIS, *Feb.* 22, 1864.

SIR: Your letter of the 15 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to one thousand & forty-one $\frac{85}{100}$ dollars, in satisfaction of my order & remittance under date of Feb. 8.

I am, very respectfully,
(Signed) R. HOUGH.

$1,041 $\frac{85}{100}$.

To Hon. COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

No. 569, B.

☞This lot of stamps came in bad order; they are old express stamps, many of them torn & otherwise injured.—R. H.

In opening & examination of this lot of stamps, I find the 5c. stamps are short 8\frac{15}{100}$, or 163 stamps.

ROBT. H. HATTON,
Dep. Col.

91 MEMPHIS, *March* 19, 1864.

SIR: Your letter of the 10th Mar., '64, has been received. I am

also in receipt of the United States internal revenue stamps therein referred to, amounting to fifteen hundred eighty-three $\frac{15}{100}$ dollars, in satisfaction of my order & remittance under date of 22d Feb'y, 1864.

I am, very respectfully,
(Signed) R. HOUGH,
Collector.

To Hon. GEO. S. BOUTWELL,
Commissioner of Internal Revenue, Washington, D. C.

No. 644, a'y.

92 APRIL 15, 1864.

SIR: Your letter of the 6 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to one thousand five hundred & seventy-five dollars on my order under date of March 19, 1864.

I am, very respectfully,
(Signed) R. HOUGH,
Col. 1st Dis. Tenn.

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 739, agency.

93 MEMPHIS, *May* 9, 1864.

SIR: Your letter of the 2d instant has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to two thousand one hundred dollars, on my order, under date of April 23d, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 894, agency.

94 MEMPHIS, *June* 20, 1864.

SIR: Your letter of the 11th instant has been received. I am also in receipt of the United States internal-revenue stamps therein referred, amounting to fifteen hundred and seventy-five dollars, on my order under date of June 3d, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1040, agency.

95 MEMPHIS, *July* 28, 1864.

SIR: Your letter of the 22d inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to one thousand five hundred seventy-five dollars, on my order under date of July 12, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1184, agency.

96 SEPT. 17, 1864.

SIR: Your letter of the 9 instant has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to one thousand five hundred & seventy-five dollars, on my order under date of August 29, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1480, agency.

96½ MEMPHIS, *September* 29, 1364.

SIR: Your letter of the 23d instant has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to two thousand six hundred twenty-five dollars, on my order under date of Sept. 14, 1864.

I am, very respectfully,
(Signed) CHAS. E. LAPHAM,
Deputy Collector, 1st Dist. Tenn.

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1604 agency.

97 MEMPHIS, *Oct.* 7, 1864.

SIR: Your letter of the 1st inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to eleven thousand two hundred and fifty dollars, on my order under date of Sept. 17, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1668 agency.

98 MEMPHIS, *Nov.* 11, 1864.

SIR: Your letter of the 5 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to one thousand and twenty dollars, on my order under date of Oct. 27, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. JOSEPH Z. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1915 agency.

N. B.—This lot of stamps came in bad order. They seem not to have been perfectly dry, and were badly cemented together.—R. H.

99 MEMPHIS, *Nov.* 28, 1864.

SIR: Your letter of the 19 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred

to, amounting to three thousand & fourteen dollars, in satisfaction of my order under date of Nov. 9, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. JOSEPH J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1997, ag.

100 DECEMBER 13, 1864.

SIR: Your letter of the 7 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to one thousand two hundred & sixty dollars, in satisfaction of my order under date of Nov. 25, 1864.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. JOSEPH J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 2136, ag.

101, 102 MEMPHIS, *Feb'y* 6, 1865.

SIR: Your letter of the 26th inst. has been received. I am also in receipt of the United States revenue stamps therein referred to, amounting to four thousand three hundred and six dollars, in satisfaction of my order under date of Jan. 18, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

No. 2614, ag.

103 MEMPHIS, *March 3d*, 1865.

SIR: Your letter of the 24 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to two thousand six hundred twenty-five dollars, in satisfaction of my order under date of Feb'y 14, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. JOSEPH J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 2887, ag.

104 MEMPHIS, *March* 25, 1865.

SIR: Your letter of the 18 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to two thousand six hundred & twenty-five dollars, in satisfaction of my order under date of March 8, 1865.

I am, very respectfully,
(Signed) R. HOUGH.

COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

No. 3113, ag.

104½ APRIL 22D, 1865.

SIR: Your letter of the 17 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to two thousand and six hundred & twenty-five dollars, in satisfaction of my order under date of April 4, 1865.

I am, very respectfully,
(Signed)

R. HOUGH, *Col.*,
Per CHAS. E. LAPHAM,
Deputy Collector 1st Dist. Tenn.

To Hon. J. J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 3364, ag.

105 MEMPHIS, *May* 25, 1865.

SIR: Your letter of the 18 inst. has been received. I am also in receipt of the United States revenue stamps therein referred to, amounting to two thousand one hundred dollars, in satisfaction of my order under date of May 9, 1865.

I am, very respectfully,
(Signed)

R. HOUGH,
U. S. Collector.

To Hon. JOSEPH J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 3703, ag.

106 MEMPHIS, *July 1st*, 1865.

SIR: Your letter of the 24 inst. has been received. I am also in receipt of the internal revenue stamps therein referred to, amounting to two thousand six hundred & twenty-five dollars, in satisfaction of my order under date of June 16, 1865.

I am, very respectfully,
(Signed)

R. HOUGH,
Collector 1st Dist. State of Tenn.

To Hon. JOSEPH J. LEWIS,
Commissioner of Internal Revenue, Washington, D. C.

No. 4013, ag.

107 MEMPHIS, *Aug. 3d*, 1865.

SIR: Your letter of the 25 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to three thousand seven hundred & thirty-seven dollars, in satisfaction of my order under date of July 16, 1865.

I am, very respectfully,
(Signed)

R. HOUGH.

To Hon. WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 4269, ag.

108 MEMPHIS, *Sept.* 16, 1865.

SIR: Your letter of the 8 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to,

amounting to three thousand two hundred & thirty-four dollars, in satisfaction of my order under date of Aug. 11, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To Hon. WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 4679, ag.

109 SEPT. 23D, 1865.

SIR: Your letter of the 16 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to two thousand three hundred & nineteen dollars, in satisfaction of my order under date of Sept. 6, 1865.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon. WM. ORTON,
Commissioner of Internal Revenue.

No. 4764, ag.

110 MEMPHIS, *Sept.* 28, 1865.

SIR: Your letter of the 21st inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to two thousand two hundred & eleven dollars, in satisfaction of my order under date of Sept. 13, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 4833.

111 MEMPHIS, *Oct.* 6, 1865.

SIR: Your letter of the 27 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to one thousand and twenty dollars, in satisfaction of my order under date of Sept. 19, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 4899, ag.

112 OCTOBER 14, 1865.

SIR: Your letter of the 7 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to eleven hundred twelve & $\frac{50}{100}$ dollars, in satisfaction of my order under date of Sept. 29, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 4982, ag.

113 MEMPHIS, *Oct.* 28, 1865.

SIR: Your letter of the 20 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to fourteen hundred thirty-eight & $\frac{80}{100}$ dollars, in satisfaction of my order under date of Oct. 10, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 5727, ag.

114 MEMPHIS, *Nov.* 2*d*, 1865.

SIR: Your letter of the 26 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to eleven hundred fifteen & $\frac{80}{100}$ dollars, in satisfaction of my order under date of Oct. 16, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon WM. ORTON,
Commissioner of Internal Revenue, Washington, D. C.

No. 5184, ag.

115 MEMPHIS, *Nov.* 5, 1865.

SIR: Your letter of the 28 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amount' to twenty-four hundred dollars, in satisfaction of my order under date of Oct. 21, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 5238, ag.

116 MEMPHIS, *Nov.* 17, 1865.

SIR: Your letter of the 11 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to twelve hundred & forty-one dollars, in satisfaction of my order under date of Nov. 1, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 5383, ag.

117 DECEMBER 2D, 1865.

SIR: Your letter of the 24 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to forty-one hundred eighty-four $\frac{80}{100}$ dollars, in satisfaction of my order under date of Nov. 15, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To EDW. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 5558, ag.

118 DECEMBER 26, 1865.

SIR: Your letter of the 19 inst. has been received. I am also in receipt of the United States internal revenue stamps therein referred to, amounting to twenty-six hundred & thirty-seven dollars, in satisfaction of my order under date of Dec. 8, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.
No. 5825, ag.

119 MEMPHIS, *Jan'y* 16, 1866.

SIR: Your letter of the 8 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to twenty-one hundred & twenty-five dollars, in satisfaction of my order under date of Dec. 25, 1865.

I am, very respectfully,
(Signed) R. HOUGH, *Col.*

To E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.
No. 5977, ag.

120 FEB'Y 7, 1866.

SIR: Your letter of the 31 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to twenty-six hundred & twenty dollars, in satisfaction of my order under date of Jan. 16, 1866.

I am, very respectfully,
(Signed) R. HOUGH, *Collector.*

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.
No. 6192, ag.

121 MARCH 1ST, 1866.

SIR: Your letter of the 19 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to three thousand & seventy-four dollars, in satisfaction of my order under date of Feb'y 5, 1866.

I am, very respectfully,
(Signed) R. HOUGH,
Per C. E. LAPHAM,
Deputy Collector.

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.
No. 6407, ag.

122 MEMPHIS, *April* 17, 1866.

SIR: Your letter of the 12 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred

to, amounting to forty one hundred thirty-eight $\frac{50}{100}$ dollars, in satisfaction of my order under date of March 29, 1866.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 6934, ag.

123 APRIL 26, 1866.

SIR: Your letter of the 19 inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to eighteen hundred seventy-eight & $\frac{50}{100}$ dollars, in satisfaction of my order under date of Apr. 7, 1866.

I am, very respectfully,
(Signed) R. HOUGH,
Collector.

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 7100, ag.

124 MAY 29, 1866.

SIR: Your letter of the 22d inst. has been received. I am also in receipt of the United States internal-revenue stamps therein referred to, amounting to twenty-one hundred dollars, in satisfaction of my order under date of May 11, 1866.

I am, very respectfully,
(Signed) R. HOUGH.

To Hon. E. A. ROLLINS,
Commissioner of Internal Revenue, Washington, D. C.

No. 1899. Circuit court of the U. S., western district of Tenn. United States vs. Reuel Hough. No. 7467. Statement of acc'ts, letters, &c. Filed June 28th, 1876. H. E. Andrews, clerk, by L. H. Pillsbury, D. C.

125 Defendants then offered in evidence a transcript, regularly certified, from the Treasury Department, showing a statement of the account "between the United States and Reuel Hough, collector for the first district of Tennessee, from July 1, 1865, to June 30, 1866, for salary, commissions, and expenses," showing a balance due to said Hough of $6,434.75, and an order that "the said balance be carried to the credit of the collector as disbursing agent, on the books of the Register of the Treasury."

Defendant then offered in evidence correspondence between Thomas R. Smith and the Department at Washington, in words and figures following:

(The clerk will here copy in full: first, the letter of Thomas R. Smith to Hon. Horatio King, with the endorsement upon it; second, the reply to this letter, addressed to said Smith; third, the second letter of said Smith; fourth, the reply to it; all marked "correspondence," in the words and figures following:)

126 (Copy. 1899.)

MEMPHIS, TENN., 16 *May*, 1871.

Hon. HORATIO KING,
Washington, D. C.:

DEAR SIR: Will you present the enclosed to the "proper accounting

officer of the Treasury," and make a formal offer to set it off against the claim the government has in suit vs. R. Hough and the sureties on his bond as collector of internal revenue, for the sale of U. S. inter. rev. stamps, now pending in U. S. dis. c't, dis't of W. Tenn., and procure a decision from the dep't, either allowing or disallowing the credit.

If the credit is disallowed, please send me proof of the disallowance from the "books of the Treasury," if such presentation and disallowance, according to the rule laid down in the Supreme Court in the case of U. S. vs. Gilmore (7 Wallace, 491, particularly pp. 493, 494).

All certificates should be under the seal of the Treasury.

127 Action upon this at once is desirable. Please advise me of your fee & I will remit the am't.

Yours, truly,

THOS. R. SMITH.

Did you receive the small draft sent you a week ago?

No. 1899. Circuit court of the United States, western district of Tennessee. United States vs. Ruel Hough et als.

Respectfully referred to the hon'ble 1st Comptroller, with request that the credit be given as stated in this letter.

HORATIO KING.

MAY 20, 1871.

Filed June 20, 1876.

H. E. ANDREWS. *Clerk*,
By L. H. PILLSBURY, *D. C.*

128 TREASURY DEPARTMENT,
Comptroller's Office, May 20, 1871.

SIR: Hon. Horatio King has referred to me your letter of the 16th inst., in which you ask that the sum of $6,434 $\frac{75}{100}$, found due by Fifth Auditor's report, No. 1833, dated June 6, 1868, to Reuel Hough, esqr., late collector of internal revenue in the first district of Tennessee, on account of his compensation as collector of revenue, be carried to his credit under his bond as agent for the sale of internal revenue stamps.

The sum found due by the report referred to was, according to the uniform practice of the department, carried to his credit as disbursing agent for the payment of the expenses of assessing and collecting the revenue, and the moneys now due to him are due on the latter account, and not on his compensation account. On his disbursing account there

129 appears due to Mr. Hough the sum of $15,453 $\frac{63}{100}$, which has been directed to be put to his credit in his account as collector of revenue, and under his bond as collector. I must, therefore, decline to comply with your request.

The books of the department show Mr. Hough to be indebted to the United States, on account of collections of internal revenue, not including his stamp account, in the sum of $143,811.40; and, after deducting the $15,453.63, he is indebted in the sum of $128,357.77, which is greater than the amount of his bond as collector.

Mr. Hough has no right to ask the credit which you request. The money due him on his disbursing account has no connection whatever with his stamp account, but, on the contrary, is directly and solely due him as collector of internal revenue, and it should be credited to him on his revenue account. To credit it in his stamp account would be inexcusable; it would take from the government that sum of money,

inasmuch as his revenue balance greatly exceeds the amount of
130 his revenue bond; and, if it did not exceed the bond, to give the credit you ask, would be to cast just that much greater burthen upon the sureties on the revenue bond, who, in the very nature of the case, ought to have the credit on the liability existing against them.

I am, very respectfully,

R. W. TAYLOR,
Comptroller.

THOMAS R. SMITH, Esqr.,
Attorney for Reuel Hough, Esqr., Memphis, Tennessee.

No. 1899. Circuit court of the United States, western district of Tennessee, vs. Reuel Hough et al. (4). Letter of Comptroller. Filed June 20, 1876. H. E. Andrews, clerk. By L. H. Pillsbury, D. C.

131 (Copy. 1899.)

MEMPHIS, TENN.,
24 *May*, 1871.

Hon. R. W. TAYLOR,
Comptroller of Treasury, Washington, D. C.:

SIR: I have the honor to acknowledge your letter of the 20th, declining to allow cr. of $6,434.75 on Reuel Hough's stamp a/c, as requested in my letter of 16th, because it "has been directed to be put to his credit in his account as collector of revenue."

Will you please give me the date at which it was actually placed to his cr. on his a/c as collector?

Respectfully, y'r ob't s'v't,
(Signed) - THOS. R. SMITH.

No. 1899. United States vs. Reuel Hough et als. Letter of Thos. R. Smith. Filed June 20th, 1876. H. E. Andrews, cl'k. By L. H. Pillsbury, D. C.

132 TREASURY DEPARTMENT,
Comptroller's Office, May 31st, 1871.

THOMAS R. SMITH, Esqr.,
Attorney for Reuel Hough, Esqr.,
No. 22 Madison street, Memphis, Tenn.:

SIR: In reply to your inquiry of the 24th inst., asking on what date the sum due to Mr. Reuel Hough, as late disbursing agent 1st district of Tennessee, was actually placed to his credit on his account as collector, I have to state that the Solicitor of the Treasury, under date of May 4th, instant, gave the necessary instructions to the U. S. district attorney at Memphis, under which the amount referred to is to be allowed as a partial offset to the balance due from Mr. Hough on his revenue account.

Very respectfully,

R. W. TAYLOR,
Comptroller.

133 No. 1899. Circuit court of the United States, western district of Tennessee. United States vs. Reuel Hough et als. Letter of Comptroller to Smith. (6.) Filed June 20th, 1876. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

(Endorsed:) Correspondence.

134 Defendants then offered the deposition of Reuel Hough in words and figures following:

135 Circuit court of the United States for the district of West Tennessee.

UNITED STATES
vs.
REUEL HOUGH, C. B. CHURCH, & AL.

UNITED STATES OF AMERICA,
District of Massachusetts:

On the 11th day of November, A. D. 1874, at Boston, in said district of Massachusetts, before me, Winslow Warren, a commissioner in and for the district of Massachusetts to take affidavits and bail in civil causes depending in the courts of the United States, appointed by the circuit court of the United States for the first circuit, under the acts of Congress in such case made and provided, personally appeared Reuel Hough, witness for the defendants in a certain suit depending in the circuit court of the United States in and for the circuit and district of West Tennessee, wherein the United States are plaintiffs and Reuel Hough & als. are defendants; and the said Reuel Hough being by me first carefully examined and cautioned and sworn to testify the whole truth relative to the issue, did depose and say in answer to interrogatories proposed to him by W. F. Seacum, counsel for def'd'ts, as follows, viz:

136 Nov. 11, 1874.

REUEL HOUGH, a witness for the defendants in the above case, being duly sworn, in answer to interrogatories proposed by W. F. Heum, esq., counsel for defendants, testified as follows, viz:

Ans. My name is Reuel Hough; residence, Boston, Mass.; age, fifty-six. I am an engineer by profession; am in no active business now. I am one of the defendants in this case, the principal defendant; I was collector of internal revenue at Memphis, Tennessee, appointed in 1863, & vacated the office, I think, November 6th, 1866. I am the principal party to the bond in suit in this case; that bond was given in September, 1864, for $25,000, for stamps; there was a previous bond given November 23, 1863, for $10,000 for stamps; there was another bond given for $100,000 in 1863 as collector; the appointment was made during the recess of Congress, & consequently after I was confirmed I gave another bond in 1864 for $100,000; I also gave a bond somewhere in latter part of 1864 as disbursing officer; I think the amount of that bond was $80,000. In 1865 the State was redistricted, & my district was
137 divided into two districts, the seventh & eighth.

I was subsequently appointed collector for the eighth district, was confirmed by the Senate, required to send my bond and did so; the commission was never issued on that bond, but another man named Saunders was appointed to the eighth and was qualified, I think, in November, & I vacated the office as far as the eighth district was concerned, but I still held the seventh, there being no collector appointed at that time; early in 1866, I think about February or March, I delivered the papers of the seventh district over to the officer appointed to take charge; when I left the office in 1866 there was a balance due me from the government for disbursements made on account of the government,

of at least $7,000. In 1866 or 1867 the Auditor found & certified to me that there was a general balance on disbursing account, salary account, commissions, postage, & stationary of about $12,000 due me from the government, between twelve & thirteen thousand dollars, I don't recollect the exact amount; the papers are all in the case & I cannot now refer to them. I have never drawn any portion of that. It was not at that
138 time applied to any particular account. Much of the balance due the government on stamp account was used by me as disbursing officer in settlement of accounts due from the government, in paying salaries of assistant assessors principally. These advances from the stamp account were made by me in anticipation of warrants as per estimates rendered the government.

Some time before this suit was brought, I think about 1867, I was notified from the district attorney's office that they had orders to sue on this account. I saw the district attorney & notified him of the balance that stood to my credit from the government, & I wrote to the department in Washington, to the Commissioner of Internal Revenue, asking that this balance or sufficient of it might be applied on the stamp account, and I made the same request verbally of the U. S. district attorney himself. No part of this balance had been applied to any account up to that time. The balance was enough to have twice paid the deficiency in the stamp account. I have never received any of that
139 balance or consented in any way to any other application of it. I told Mr. C. B. Church, one of the sureties on the bond in suit, that I had made that request of the government & that he was, as I supposed, discharged from liability on the bond; this was before the suit brought on this bond.

I can't fix the exact date of my communication to the Commissioner above referred to any more accurately than I have above. The letter was forwarded by mail addressed to the Commissioner of Internal Revenue on one of the usual printed envelopes furnished by the department. The letter referred directly to the amount they claimed for stamps, & contained a direct request that enough of the balance due me from the government on general account be applied to settle it. I had made a similar request previously, more than a year before this time, by mail to the Commissioner of Internal Revenue addressed upon the usual printed envelope of the department. I cannot give the substance of my letter to the department after seeing the district attorney, any more particularly than I have above, nor can I give the previous letter any more particularly.

REUEL HOUGH.

140 UNITED STATES OF AMERICA,
District of Massachusetts:

I, Winslow Warren, a commissioner in and for the district of Massachusetts, appointed by circuit court of the United States for the first circuit, under the act of Congress authorizing the appointment of commissioners "for the more convenient taking of affidavits and bail, to be used in civil causes depending in the courts of the United States," and the acts additional thereto, do hereby certify that the reason for taking the foregoing deposition is, and the fact is, that the said Reuel Hough, material and necessary witness in the cause in the caption of the said deposition named, and lives at Boston, in the district of Massachusetts, a greater distance than one hundred miles, and the place of taking the deposition is more than one hundred miles from the place of trial of the

cause for and in which said deposition was taken. The said deposition was taken de bene esse, the adverse party not being present.

141 I further certify that on the 11th day of November, in the year eighteen hundred and seventy-four, I was attended at my office, 42 Court st., in Boston, in said district of Massachusetts, by Reuel Hough, the said witness, who was of sound mind and lawful age, and he, the said witness, having been by me first carefully examined and cautioned and sworn to testify the whole truth in the cause aforesaid, did answer to the interrogatories put to him, and the testimony given by him was by me reduced to writing in the presence of the witness, and that he subscribed the same as and for his deposition in my presence, and that I have retained the said deposition in my possession for the purpose of forwarding under my own hand to the court for which it was taker, with this certificate of the reason of its being taken. I further certify that I am not of counsel or attorney to either of the parties in the cause, in and for which said deposition was taken, nor in any interested in the event of said cause.

142 In testimony whereof I have hereunto set my hand and seal this 11th day of November, in the year of our Lord eighteen hundred and seventy-four.

[SEAL.] WINSLOW WARREN,
Commissioner of the Circuit Court of the United States for the District of Massachusetts.

U. S. vs. Reuel Hough. Deposition of R. Hough. Opened & filed Dec. 15, 1874. H. C. Andrews, clerk. No. 1899. Circuit court of the United States, western district of Tennessee.

143 Defendants then introduced treasury transcript of account between the United States and Reuel Hough, as collector, showing a balance due to the collector from the United States on 30th June, 1865, of $94,000; also treasury transcript showing balance due from collector to the United States on 30th June, 1866, of $11,000; and that, in the account showing this balance against the collector was included charges of tax lists charged to him for future collection largely exceeding $11,000 in amount; also treasury transcript of account between said Hough, collector, and the United States showing that in the account stated up to Oct. 31, 1865, there is deducted for credits allowed to the collector an item thus: "Stamps, $10,000," leaving the credits less by the amount of $10,000; also a treasury transcript showing that on 29th Sept., 1871, there was credited to the collector, Reuel Hough, and covered into the Treasury the sum of $15,453.63, which had before

144 that time stood on the books of the Treasury to the credit of said Hough, as disbursing agent, and that said amount of $15,453.63 embrace the amount of $5,434.75, placed to the credit of said Hough as disbursing agent in account stated up to June 30, 1865, for salary, commissions, and expenses.

(The district attorney objected to the reading of the deposition of def't Hough, and the correspondence between Tho's R. Smith and Hon. Heratio King, the Hon. Comptroller of the Treasury, because the same is incompetent & irrelevant, which objection was overruled by the court, to which ruling the district attorney excepted.)

The district attorney read to the jury an agreement of counsel as to what the officers of internal revenue would swear tending the letters mentioned in def't Hough's deposition, in the words and figures following:

145 Circuit court, November term, 1876.

THE UNITED STATES
vs.
REUEL HOUGH & OTHERS. } No. 1899.

In this cause it is agreed by the defendant's counsel that the officers of the Internal Revenue Department at Washington, D. C., to whom the defendant Hough swears in his deposition taken in No. 759, law docket of this court, that he sent direction to apply a sufficient of the amount standing to his credit on his account as collector & disbursing agent of the 1st district of Tenn. to discharge his liability as stamp-agent; that said officers will swear that they have no recollection that such instruction was ever received by them, and that the present officers of said Internal Revenue Department will swear that they have searched their offices where such communications should have been kept and that no such communications are to be found or any evidence that they ever existed.

It is agreed that the above shall be read as evidence in this cause and taken as the deposition of the above-mentioned parties.

146 It is agreed by the attorney of the United States that the deposition of said Reuel *Rough* in case No. 759 may be read as evidence in the above cause.

KORTRECHT, CRAFT & SCALES,
For Def'd'ts.
W. W. MURRAY, *U. S. Attorney.*

The United States vs. Reuel Hough & others. Agreement of counsel. Filed Jan'y 14th, 1876. H. E. Andrews, clerk; L. H. Pillsbury, D. C.

147 The district attorney then read to the jury from the account of the defendant Hough, as collector of the 1st collection district of Tennessee, properly certified to by the Treasury Department, under bond dated September 16th, 1864, which account showed that on the 20th day of September, 1871, the date at which $15,453.63 was applied as a credit on said Hough's account as collector, that said Hough, as such collector, was indebted to the United States the sum of one hundred and forty-three thousand, under said bond of Sept'r 16th, 1864.

This was all the evidence in the cause.

The district attorney asked the court to *to* charge the jury in the words and figures following:

148 The dist. atto. asked the court to charge the jury that if they found from the evidence that there was standing on the books of the department a credit to Hough, as disbursing agent; and if they also found that Hough was indebted to the plaintiffs on his bond as collector, then and in that event, the United States, through the proper officer of the department, would have had the right to have applied such credit to Hough's account as collector, notwithstanding Hough had directed such credit, as disbursing agent, to be applied as a credit on his account as agent for the sale of stamps, and that the plaintiff would be entitled to recover of all the defendants.

The dist. atto. further asked the court to charge the jury that, under the bond sued on in this cause, the sureties of Hough are liable for all amounts of stamps, vellum, parchment, or paper, or adhesive stamps, which the proof shows had gone into the hands of Hough as such

149 stamp agent, both before and since the execution of the bond, unless the same had been properly accounted for by said Hough.

The dist. atto. further asked the court to charge the jury that, under the proof in this cause, the plaintiffs are entitled to recover the amount shown to be due the United States by the account read in evidence, with 6 per cent. interest on said amount from June 30th, 1869, to this date.

The dist. atto. further asked the court to charge the jury that, if they find from the proof that no demand was made by Hough to have the amount standing on the books of the department to his credit as disbursing agent, credit to his account as stamp agent until 1871, and that at that time Hough was indebted to the U. S. on his bond as collector, then, and in that event, the officer of the department would have had the right to have applied such credit to Hough's account as such

150 collector, notwithstanding Hough might have directed a different appropriation of such credit, and in that event their verdict must be for the plaintiffs against all of the defendants.

No. 1899. Circuit court of the United States, western district of Tennessee. Instructions asked for by dist. att'y. United States vs. Reuel Hough et als. Filed June 20, '76. H. E. Andrews, clerk. L. H. Pillsbury, D. C.

Which instructions the court refused to give, and the district attorney excepted, but charged the jury as follows:

151 UNITED STATES
vs.
REUEL HOUGH ET ALS. } No. 1899.

The court instruct the jury, that the bond sued upon creates no liability against d'f'd't for any stamps received by Hough as stamp agent subsequent to 30th June, 1864, and that the account of Hough, as stamp agent, exhibited by the pl't'ffs in evidence, is to be examined by them, in order to ascertain what debts exist prior to June 30, '64. Payments made on that account, and entered to the credit thereof, are to be applied to the debts in order of time, and if they find that there are credits on said account, not derived from the sale of stamps subsequent to June 30, 1864, of sufficient amount to extinguish the items of debt prior to June 30, 1864, they will find for def'd'ts. As to the last credit there of \$10,000, if they shall find that it was brought from the general

152 collector's account, and did not grow out of stamps, it should be applied to the oldest debt item in the account, and if they find it sufficient to extinguish the items older than June 30, '64, they will find for d'f'd't.

Upon the question of set-off, the court is asked by d'f'd't to instruct that Hough had the legal right, up to 1868, to appropriate the amount of \$6,434.75 allowed him for salary, commission, & expenses on 30 June, 1866, and placed to his credit as disbursing-agent. And if they find that he did direct, in 1866 or 1867, that the same should be applied to the stamp-account, and it was enough to settle the stamp-account, that they will find for d'f'd'ts. If they find that it was not appropriated by Hough nor the government before Sept., 1871, then it is the duty of the court to apply it, and the court directs the jury to apply it, to the stamp-account, and if it is enough to pay the balance due on that account, they will find for d'f'ts.

153 No. 1899. Circuit court of the United States, western district of Tennessee. The United States vs. Ruel Hough et als. Charge of the court. Filed June 28th, 1876. H. E. Andrews, clerk, by L. H. Pillsbury, D. C.

154 The district attorney moved the court for a new trial, which motion was overruled by the court, to all of which the district attorney excepted, and tenders this his bill of exception, and asks that the same be signed and sealed, and made a part of the record in this cause, which is accordingly done.

[SEAL.] CONALLY F. TRIGG,
District Judge, presiding.

155 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judges of the circuit court of the United States for the western district of Tennessee, greeting:

Because in the records and proceedings, and also in the rendition of the judgment of a plea which is in the said circuit court before you, between the United States and Ruel Hough, Charles Backus Church, James Edwards Merriman, & John Henry Waggener, a manifest error hath happened, to the great damage of the said United States, as by its complaint appears: We, being willing that the error, if any hath happened, should be duly corrected, and full and speedy justice done to the party aforesaid in this behalf, do command you, if judgment be therein given, that, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may
156 have the same at Washington on the 2nd Monday of October next, in the said Supreme Court to be then and there held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct the error what of right and according to the laws and customs of the United States should be done.

Witness the honorable Morrison R. Waite, Chief Justice of said Supreme Court, the 26th day of July, A. D. 1876.

HORACE E. ANDREWS,
Clerk of the Circuit Court for the Western District of Tennessee.

Filed July 26th, 1876.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY, *D. C.*

157 UNITED STATES OF AMERICA, *ss:*

To Ruel Hough, Charles Backus Church, James Edwards Merriman, & John Henry Waggener, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at Washington on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the western district of Tennessee, wherein the United States is plaintiff and you are defendants in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness the honorable Morrison R. Waite, Chief Justice of the said

Supreme Court of the United States, this 6th day of Aug., in the year of our Lord one thousand eight hundred and seventy-six.

H. H. EMMONS,
C. Judge.

158 I accept service of the within for Charles B. Church and Reuel Hough, two of the defendants.

HENRY CRAFT,
Attorney for them.

I acknowledge service for John H. Waggener and James E. Merriman, the other two.

WM. M. RANDOLPH,
Attorney.

MEMPHIS, TENN.:

I hereby certify that Henry Craft and Wm. M. Randolph, attorneys for the defendants, accepted service of the within notice August 21, 1876.

S. B. EATON,
U. S. Marshal,
By A. J. GARDNER,
Deputy.

159 THE UNITED STATES OF AMERICA.
Sixth Circuit and District of West Tennessee:

I, Horace E. Andrews, clerk of the circuit court of the United States for said district of West Tennessee, do hereby certify that the paper hereto attached is a full, true, perfect and correct copy of the record & proceedings in said court as the same now appear of record and upon the files in my office, in the following cause, to wit: # 1899, The United States vs. Ruel Hough et al.

In testimony whereof I have hereunto set my name and affixed the seal of said court, at office in the city of Memphis, this 21st day of August, A. D. 1876, and of the Independence of the United States the 100th year.

H. E. ANDREWS, *Clerk.*
L. H. PILLSBURY, *D. C.*

(Indorsed:) No. 1899. Circuit court of the United States, district of West Tennessee. The United States vs. Ruel Hough et als. Transcript.

(Indorsement on cover:) No. 135. The United States, plaintiff in error, vs. Ruel Hough, Charles B. Church, James E. Merriman, & John H. Waggener. W. Tennessee C. C. U. S. Filed 18th April, 1877.